

**SALES AND USE TAX REVIEW COMMISSION  
RECOMMENDATION PURSUANT TO P.L. 1999, C. 416**

**BILL NUMBER:**

S-1418

**DATE OF INTRODUCTION:**

March 3, 2008

**SPONSOR:**

Senator Sarlo

**DATE OF RECOMMENDATION:**

April 17, 2008

**IDENTICAL BILL:**

A-1950

**COMMITTEE:**

Senate Budget and Appropriations Committee

**DESCRIPTION:**

The Bill makes revisions to a number of aspects of the Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.) in an effort to conform New Jersey's law with various provisions of the Streamlined Sales and Use Tax Act of which New Jersey is a member. Areas of change include definitions relating to telecommunications, direct mail, sales price and fur clothing.

**ANALYSIS:**

The Commission is aware of the State's current obligations under the Streamlined Sales and Use Tax Agreement and recognizes the need for conforming legislation to pass. As this Bill has is a pure effort in that regard, in that it offers no ancillary amendments, the Commission supports its passage.

**RECOMMENDATION:**

The Commission recommends enactment of this Bill as currently written.

**COMMISSION MEMBERS FOR PROPOSAL: 7**

**COMMISSION MEMBERS AGAINST PROPOSAL: 0**

**COMMISSION MEMBERS ABSTAINING: 0**